



County of Los Angeles CHIEF EXECUTIVE OFFICE

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(213) 974-1101
<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA
Chief Executive Officer

Board of Supervisors
GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

August 28, 2013

To: Supervisor Mark Ridley-Thomas, Chairman
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

From: William T Fujioka
Chief Executive Officer

MONITORING MECHANISM FOR THE SHERIFF'S DEPARTMENT'S OVERALL BUDGET (ITEM NO. 1, AGENDA OF JUNE 24, 2013, AND ITEM NO. S-1, AGENDA OF JULY 16, 2013)

On June 24, 2013, the Board instructed the Chief Executive Office (CEO) to bring back at a future meeting for consideration and adoption a formal recommendation for a monitoring mechanism for the Sheriff's Department's (Department) overall budget, including monthly or quarterly reports with information on spending trends and overall expenditures, explanations when there is an overage in expenditures, and options on how to ensure the Department is held accountable for staying within its allocated budget and utilizing funds within designated units.

In addition, at the meeting of July 16, 2013, the Board further instructed the CEO to report back on a mechanism to prevent the Department from closing inmate beds and shifting funding without Board approval.

In response to the Board's direction on budget reporting, the CEO proposes the following:

1. Beginning in Fiscal Year (FY) 2013-14, the CEO will produce a monthly report (for the first six months of the FY and then quarterly on a go-forward basis) to the Board that includes the Department's overall budget, year-to-date expenditures, percentage of budget used-to-date, percentage of costs posted-to-date, year-end-cost projection, and budget variance or remaining budget balance (Attachment I).

"To Enrich Lives Through Effective And Caring Service"

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2. Explanations are to be included for any expenditure and revenue that exceed 10 percent or \$1 million from the Adjusted Budget. In addition, an overall variance explanation will be provided for the Departmental summary, as well as per budget unit.
3. The monthly report will be submitted two weeks following the month's end, and the report package will include an overall Departmental summary, as well as a report summary per budget unit.

This Office has created a sample expenditure report (Attachment I) that will be provided to the Board on a monthly and eventually, a quarterly basis. This report will detail the final adjusted budget by unit, the amount expended to date, percent of the account used as compared with the percent into the fiscal year, the year-end projection and how much the department is estimated to be short/over in each category and why. The detail of the 12 budget unit expenditures will roll up into the summary sheet on the top page. The year-end projection will also explain any anticipated expenditures that occur periodically (e.g., uniform allowance payouts every December at \$10 million, sick leave buy-back every June and December at a total of \$16 million and annual retirements every March at \$8.3 million) or any unanticipated expenditures that may occur as a result of an emergency situation. There will also be an explanation of any shortfalls in anticipated revenues and detail will be provided as to how the department was able to off-set those deficits with savings in other areas.

In response to the Board's direction to provide options on how to ensure the Department is held accountable to stay within its allocated budget and utilizing funds within designated units, the CEO will work with the Auditor-Controller's Office (Auditor) to determine what is feasible from an operational and accounting perspective, including the creation of additional budget units for each of the jail facilities. By creating individual budget units for each jail facility, this action would prevent the Sheriff from shifting funding between budget units without prior Board approval. However, it may not address the issue of closing inmate beds because decreasing spending in each budget unit does not require Board approval. Based on the outcome of this analysis, if additional budget units are recommended, these jail budget units will be considered for addition as part of the FY 2014-15 Recommended Budget.

In addition, attached is a summary of the Department's Board approved Budget Adjustments to transfers funds between budget units for the past three FYs (Attachment II). Based on the information contained in the attachment, a total of \$5.5 million has been approved by the Board for transfer between Sheriff's accounts. However, it is also noted that in order to finalize the books at the end of each fiscal year, during the

Each Supervisor
August 28, 2013
Page 3

Supplemental Budget, the Auditor will move funds from accounts that may have surpluses to those accounts that may have deficits. Over the last three fiscal years, the total amount moved from Services and Supplies to Salaries and Employee benefits at the end of the year totaled \$116.5 Million. This action is an accounting function to make sure the amounts paid for in certain line-items are taken out of the appropriate accounts. The Sheriff's Department did not have an overall department-wide deficit but had deficits occurring in specific accounts. This action simply moved the funds to the appropriate accounts for payment. Overall, the Sheriff has closed the last three fiscal years without an overall deficit.

Lastly, the Board previously instructed the CEO and the Auditor to pursue an outside auditing firm to conduct a forensic audit on the Department's budget. The Auditor has reported that the auditing firm is scheduled to conclude its report by the end of September 2013. At such time, the Board may consider the auditing firm's recommendations regarding areas where the Department may be able to improve its budget/accounting processes.

If you have any questions, please feel free to contact Georgia Mattera, Public Safety, at (213) 893-2374.

WTF:GAM:SW
JV:cc

Attachments

c: Executive Office, Board of Supervisors
County Counsel
Sheriff
Auditor-Controller

B100351.Shf.Monitoring Mech.bm.082813

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SUMMARY
FISCAL YEAR 2012-2013

SAMPLE REPORT

	ADJUSTED FINAL BUDGET	YTD MAY 2013 EXPENDITURES	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION**	VARIANCE
	a	b	c = b / a	d = 10.5 / 12	e	f = a - e
Salaries & Employee Benefits	\$ 2,146,481,000	\$ 1,872,103,000	87%	88%	\$ 2,155,329,000	\$ (8,848,000)
Overtime	98,140,000	98,016,000	100%	88%	107,063,000	(8,923,000)
Total S&EB	2,244,621,000	1,970,119,000	88%	88%	2,262,392,000	(17,771,000)
Services and Supplies	500,355,000	240,577,000	48%	92%	413,124,000	87,231,000
Less: Exp Distr	(62,000,000)	-	0%	92%	(62,000,000)	-
Total S & S	438,355,000	240,577,000	48%	92%	351,124,000	87,231,000
Other Charges	64,315,000	48,937,000	76%	92%	60,906,000	3,409,000
Fixed Assets - Equipment	51,365,000	24,938,000	49%	92%	29,502,000	21,863,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	<u>\$ 2,798,656,000</u>	<u>\$ 2,284,571,000</u>	<u>82%</u>	<u>92%</u>	<u>\$ 2,703,924,000</u>	<u>\$ 94,732,000</u>
Less Intrafund Transfers	98,760,000	43,306,000	44%	92%	58,201,000	(40,559,000)
NET TOTAL	<u>\$ 2,699,896,000</u>	<u>\$ 2,241,265,000</u>	<u>83%</u>	<u>92%</u>	<u>\$ 2,645,723,000</u>	<u>\$ 54,173,000</u>
REVENUE**	1,484,686,000	1,018,455,000	69%	92%	1,420,124,000	(64,562,000)
Prior Year Savings/Deficits					10,488,000	10,488,000
NCC TOTAL	<u>\$ 1,215,210,000</u>	<u>\$ 1,222,810,000</u>	<u>101%</u>	<u>92%</u>	<u>\$ 1,215,111,000</u>	<u>\$ 100,000</u>

The Net County Cost of \$100,000 is a result of a savings to be carried over in FY 13-14 for the purchase of a Mobile Command Post Trailer.

**The IFT and revenue shortfalls are primarily attributable to unrealized Federal Homeland Security grants, State Criminal Alien Assistance Program (SCAAP) revenue and the loss of the Immigration and Custom Enforcement (ICE) contract. The S&EB, IFT and revenue shortfalls are offset by savings in services and supplies, capital assets and prior year savings due to commitment cancellations. These projections also include any anticipated pay-outs before the end of the fiscal year.

Notes:

(a) source: eCAPS rpt GL-MDASOR1

(b) source: eCAPS rpt GL-MDEXPS1

(d) based on the most recent ten and one half months payroll experience

(g) published final figures

(*) source: eCAPS rpt GL-MDREVS1

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - PATROL CLEARING
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 763,147,000	\$ 675,905,000	89%	88%	\$ 778,292,000	\$ (15,145,000)
Overtime	55,104,000	45,694,000	83%	88%	49,881,000	5,223,000
Total S&EB	818,251,000	721,599,000	88%	88% (a)	828,173,000	(9,922,000)
Services and Supplies	38,615,000	20,492,000	53%	92%	30,278,000	8,337,000
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	38,615,000	20,492,000	53%	92%	30,278,000	8,337,000
Other Charges	-	-	0%	92%	-	-
Fixed Assets - Equipment	11,223,000	5,116,000	46%	92%	6,828,000	4,395,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 868,089,000	\$ 747,207,000	86%	92%	\$ 865,279,000	\$ 2,810,000
Less Intrafund Transfers	19,814,000	4,499,000	23%	92%	5,034,000	14,780,000
NET TOTAL	\$ 848,275,000	\$ 742,708,000	88%	92%	\$ 860,245,000	\$ (11,970,000)
REVENUE**	694,998,000	505,808,000	73%	92%	690,495,000	(4,503,000)
Prior Year Savings/Deficits					221,000	221,000
NCC TOTAL	\$ 153,277,000	\$ 236,900,000	155%	92%	\$ 169,529,000	\$ (16,252,000)

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - UNINCORPORATED AREA*
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ -	\$ -	\$ -	88%	\$ -	\$ -
Overtime	-	-	-	88%	-	-
Total S&EB	-	-	-	88% (a)	-	-
Services and Supplies	-	-	-	92%	-	-
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	-	-	-	92%	-	-
Other Charges	-	-	-	92%	-	-
Fixed Assets - Equipment	-	-	-	92%	-	-
Other Financing Uses	-	-	-	92%	-	-
GROSS TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
Less Intrafund Transfers	-	-	-	92%	-	-
NET TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
REVENUE**	-	-	-	92%	-	-
Prior Year Savings/Deficits					-	-
NCC TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -

* Blank - This is a newly created Budget Unit

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CONTRACT CITIES*
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ -	\$ -	\$ -	88%	\$ -	\$ -
Overtime		-	-	88%	-	-
Total S&EB	-	-	-	88% (a)	-	-
Services and Supplies	-	-	-	92%	-	-
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	-	-	-	92%	-	-
Other Charges	-	-	-	92%	-	-
Fixed Assets - Equipment	-	-	-	92%	-	-
Other Financing Uses	-	-	-	92%	-	-
GROSS TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>92%</u>	<u>\$ -</u>	<u>\$ -</u>
Less Intrafund Transfers	-	-	-	92%	-	-
NET TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>92%</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUE**	-	-	-	92%	-	-
Prior Year Savings/Deficits					-	-
NCC TOTAL	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>92%</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - SPECIALIZED AND UNALLOCATED*
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ -	\$ -	\$ -	88%	\$ -	\$ -
Overtime	-	-	-	88%	-	-
Total S&EB	-	-	-	88% (a)	-	-
Services and Supplies	-	-	-	92%	-	-
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	-	-	-	92%	-	-
Other Charges	-	-	-	92%	-	-
Fixed Assets - Equipment	-	-	-	92%	-	-
Other Financing Uses	-	-	-	92%	-	-
GROSS TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>92%</u>	<u>\$ -</u>	<u>\$ -</u>
Less Intrafund Transfers	-	-	-	92%	-	-
NET TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>92%</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUE**	-	-	-	92%	-	-
Prior Year Savings/Deficits					-	-
NCC TOTAL	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>92%</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - DETECTIVE
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 99,880,000	\$ 94,084,000	94%	88%	\$ 107,828,000	\$ (7,948,000)
Overtime	5,290,000	5,437,000	103%	88%	6,139,000	(849,000)
Total S&EB	105,170,000	99,521,000	95%	88% ^(a)	113,967,000	(8,797,000)
Services and Supplies	8,006,000	2,472,000	31%	92%	3,847,000	4,159,000
Less: Exp Distr	-	-		92%	-	-
Total S & S	8,006,000	2,472,000	31%	92%	3,847,000	4,159,000
Other Charges	-	-	0%	92%	-	-
Fixed Assets - Equipment	105,000	2,000	2%	92%	51,000	54,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 113,281,000	\$ 101,995,000	90%	92%	\$ 117,865,000	\$ (4,584,000)
Less Intrafund Transfers	700,000	715,000	102%	92%	982,000	(282,000)
NET TOTAL	\$ 112,581,000	\$ 101,280,000	90%	92%	\$ 116,883,000	\$ (4,302,000)
REVENUE**	53,071,000	36,877,000	69%	92%	49,825,000	(3,246,000)
Prior Year Savings/Deficits					1,021,000	1,021,000
NCC TOTAL	\$ 59,510,000	\$ 64,403,000	108%	92%	\$ 66,037,000	\$ (6,527,000)

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - ADMINISTRATION
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 67,635,000	\$ 59,345,000	88%	88%	\$ 67,795,000	\$ (160,000)
Overtime	157,000	662,000	422%	88%	1,121,000	(964,000)
Total S&EB	67,792,000	60,007,000	89%	88% ^(a)	68,916,000	(1,124,000)
Services and Supplies	24,612,000	15,885,000	65%	92%	20,194,000	4,418,000
Less: Exp Distr	-	-		92%	-	-
Total S & S	24,612,000	15,885,000	65%	92%	20,194,000	4,418,000
Other Charges	-	-	0%	92%	-	-
Fixed Assets - Equipment	363,000	-	0%	92%	15,000	348,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 92,767,000	\$ 75,892,000	82%	92%	\$ 89,125,000	\$ 3,642,000
Less Intrafund Transfers	597,000	309,000	52%	92%	685,000	(88,000)
NET TOTAL	\$ 92,170,000	\$ 75,583,000	82%	92%	\$ 88,440,000	\$ 3,730,000
REVENUE**	6,518,000	6,650,000	102%	92%	13,515,000	6,997,000
Prior Year Savings/Deficits					647,000	647,000
NCC TOTAL	\$ 85,652,000	\$ 68,933,000	80%	92%	\$ 74,278,000	\$ 11,374,000

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CUSTODY
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 691,033,000	\$ 572,885,000	83%	88%	\$ 660,899,000	\$ 30,134,000
Overtime	10,161,000	28,620,000	282%	88%	30,398,000	(20,237,000)
Total S&EB	701,194,000	601,505,000	86%	88% (a)	691,297,000	9,897,000
Services and Supplies	155,255,000	77,827,000	50%	92%	110,358,000	44,897,000
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	155,255,000	77,827,000	50%	92%	110,358,000	44,897,000
Other Charges	-	-	0%	92%	-	-
Fixed Assets - Equipment	8,536,000	34,000	0%	92%	178,000	8,358,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 864,985,000	\$ 679,366,000	79%	92%	\$ 801,833,000	\$ 63,152,000
Less Intrafund Transfers	218,000	297,000	136%	92%	393,000	(175,000)
NET TOTAL	\$ 864,767,000	\$ 679,069,000	79%	92%	\$ 801,440,000	\$ 63,327,000
REVENUE**	392,790,000	246,218,000	63%	92%	340,004,000	(52,786,000)
Prior Year Savings/Deficits					2,526,000	2,526,000
NCC TOTAL	\$ 471,977,000	\$ 432,851,000	92%	92%	\$ 458,910,000	\$ 13,067,000

* GL-MDASOR1

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*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - MEDICAL SERVICES*
FISCAL YEAR 2012-2013

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ -	\$ -	\$ -	88%	\$ -	\$ -
Overtime		-	-	88%	-	-
Total S&EB	-	-	-	88% (a)	-	-
Services and Supplies	-	-	-	92%	-	-
Less: Exp Distr	-	-	-	92%	-	-
Total S & S	-	-	-	92%	-	-
Other Charges	-	-	-	92%	-	-
Fixed Assets - Equipment	-	-	-	92%	-	-
Other Financing Uses	-	-	-	92%	-	-
GROSS TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
Less Intrafund Transfers	-	-	-	92%	-	-
NET TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -
REVENUE**	-	-	-	92%	-	-
Prior Year Savings/Deficits					-	-
NCC TOTAL	\$ -	\$ -	\$ -	92%	\$ -	\$ -

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(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COURT
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 235,519,000	\$ 200,182,000	85%	88%	\$ 230,467,000	\$ 5,052,000
Overtime	12,252,000	6,675,000	54%	88%	7,681,000	4,571,000
Total S&EB	247,771,000	206,857,000	83%	88% ^(a)	238,148,000	9,623,000
Services and Supplies	12,251,000	3,732,000	30%	92%	5,156,000	7,095,000
Less: Exp Distr	-	-		92%	-	-
Total S & S	12,251,000	3,732,000	30%	92%	5,156,000	7,095,000
Other Charges	-	-	0%	92%	-	-
Fixed Assets - Equipment	-	-	0%	92%	-	-
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 260,022,000	\$ 210,589,000	81%	92%	\$ 243,304,000	\$ 16,718,000
Less Intrafund Transfers	152,000	94,000	62%	92%	168,000	(16,000)
NET TOTAL	\$ 259,870,000	\$ 210,495,000	81%	92%	\$ 243,136,000	\$ 16,734,000
REVENUE**	171,933,000	120,832,000	70%	92%	185,449,000	13,516,000
Prior Year Savings/Deficits					6,000	6,000
NCC TOTAL	\$ 87,937,000	\$ 89,663,000	102%	92%	\$ 57,681,000	\$ 30,256,000

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - GENERAL SUPPORT
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 222,203,000	\$ 209,252,000	94%	88%	\$ 240,523,000	\$ (18,320,000)
Overtime	3,098,000	5,191,000	168%	88%	5,337,000	(2,239,000)
Total S&EB	225,301,000	214,443,000	95%	88% (a)	245,860,000	(20,559,000)
Services and Supplies	154,710,000	81,830,000	53%	92%	137,753,000	16,957,000
Less: Exp Distr	-	-		92%	-	-
Total S & S	154,710,000	81,830,000	53%	92%	137,753,000	16,957,000
Other Charges	63,837,000	48,859,000	77%	92%	60,459,000	3,378,000
Fixed Assets - Equipment	30,998,000	19,786,000	64%	92%	22,430,000	8,568,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	\$ 474,846,000	\$ 364,918,000	77%	92%	\$ 466,502,000	\$ 8,344,000
Less Intrafund Transfers	19,838,000	901,000	5%	92%	1,236,000	18,602,000
NET TOTAL	\$ 455,008,000	\$ 364,017,000	80%	92%	\$ 465,266,000	\$ (10,258,000)
REVENUE**	113,309,000	65,551,000	58%	92%	93,518,000	(19,791,000)
Prior Year Savings/Deficits					6,066,000	6,066,000
NCC TOTAL	\$ 341,699,000	\$ 298,466,000	87%	92%	\$ 365,682,000	\$ (23,983,000)

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - COUNTY SERVICES
FISCAL YEAR 2012-2013

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ 67,064,000	\$ 60,450,000	90%	88%	\$ 69,525,000	\$ (2,461,000)
Overtime	12,078,000	5,737,000	47%	88%	6,506,000	5,572,000
Total S&EB	79,142,000	66,187,000	84%	88% ^(a)	76,031,000	3,111,000
Services and Supplies	44,906,000	29,943,000	67%	92%	43,538,000	1,368,000
Less: Exp Distr	-	-		92%	-	-
Total S & S	44,906,000	29,943,000	67%	92%	43,538,000	1,368,000
Other Charges	478,000	78,000	16%	92%	447,000	31,000
Fixed Assets - Equipment	140,000	-	0%	92%	-	140,000
Other Financing Uses	-	-	0%	92%	-	-
GROSS TOTAL	<u>\$ 124,666,000</u>	<u>\$ 96,208,000</u>	<u>77%</u>	<u>92%</u>	<u>\$ 120,016,000</u>	<u>\$ 4,650,000</u>
Less Intrafund Transfers	57,441,000	36,491,000	64%	92%	49,703,000	7,738,000
NET TOTAL	<u>\$ 67,225,000</u>	<u>\$ 59,717,000</u>	<u>89%</u>	<u>92%</u>	<u>\$ 70,313,000</u>	<u>\$ (3,088,000)</u>
REVENUE**	52,067,000	36,519,000	70%	92%	47,318,000	(4,749,000)
Prior Year Savings/Deficits					-	-
NCC TOTAL	<u>\$ 15,158,000</u>	<u>\$ 23,198,000</u>	<u>153%</u>	<u>92%</u>	<u>\$ 22,995,000</u>	<u>\$ (7,837,000)</u>

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

**SHERIFF'S DEPARTMENT
EXPENDITURE REPORT - CLEARING ACCOUNT
FISCAL YEAR 2012-2013**

	FINAL BUDGET*	YTD MAY 2013 EXPENDITURES***	% USED	% OF YEAR	FY 2012-13 YEAR END PROJECTION	VARIANCE
Salaries & Employee Benefits	\$ -	\$ -	0%	88%	\$ -	\$ -
Overtime	-	-	0%	88%	-	-
Total S&EB	-	-	0%	88% (a)	-	-
Services and Supplies	62,000,000	8,396,000	14%	92%	62,000,000	-
Less: Exp Distr	(62,000,000)	-	0%	92%	(62,000,000)	-
Total S & S	-	8,396,000	14%	92%	-	-
Other Charges	-	-		92%	-	-
Fixed Assets - Equipment	-	-	0%	92%	-	-
Other Financing Uses	-	-		92%	-	-
GROSS TOTAL	\$ -	\$ 8,396,000	0%	92%	\$ -	\$ -
Less Intrafund Transfers		-	0%	92%	-	-
NET TOTAL	\$ -	\$ 8,396,000	0%	92%	\$ -	\$ -
REVENUE**	-	-	0%	92%	-	-
Prior Year Savings/Deficits					1,000	1,000
NCC TOTAL	\$ -	\$ 8,396,000	0%	92%	\$ (1,000)	\$ 1,000

* GL-MDASOR1

** GL-MDREVS1

*** GL-MDEXPS1

(a) Based on the most recent ten and one half months payroll experience.

ATTACHMENT II

Board Approved Transfers during the fiscal year

				<u>SOURCES</u>		<u>USES</u>			
FY	BA#	Fund	Dept	Acct	Amount	Acct	Amount	BA Cat	Justification
2012-13	None	-	-	-	-	-	-	-	-
2011-12	#139	A01	SH	Other Charges	\$3,578,000	Cap Assests/Equip	\$ 3,578,000	3-Vote	General Support Services to Custody for purchase of Strip/body cavity scanners for the Inmate Reception Center and various custody facilities.
2010-11	#152	A01	SH	Sals & Emp Bens	\$1,900,000	Sals & Emp Bens	\$ 1,900,000	3-Vote	Patrol to County Services for patrol of parks on an overtime basis.
				Board Approved Transfers	\$5,478,000		\$ 5,478,000		

Final Budget adjustments approved by the Board

FY	BA#	Fund	Dept	Acct	Amount	Acct	Amount	BA Cat	Justification
2012-13	Supp	A01	SH	Services & Supplies	\$39,027,000	Sals & Emp Bens	\$ 39,027,000	4-Vote	Coverage of Appropriation Overdrafts
2011-12	Supp	A01	SH	Services & Supplies/Cap Assests	\$38,970,000	Sals & Emp Bens	\$ 38,970,000	4-Vote	Coverage of Appropriation Overdrafts
2010-11	Supp	A01	SH	Services & Supplies	\$38,551,000	Sals & Emp Bens	\$ 38,551,000	4-Vote	Coverage of Appropriation Overdrafts
				Board Approved Transfers	\$116,548,000		\$ 116,548,000		